

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

**SECOND SUPPLEMENTAL DECLARATION OF  
MATTHEW EVANS OF ALIXPARTNERS, LLP**

Pursuant to 28 U.S.C. § 1746, I, Matthew Evans, state under penalty of perjury, that:

1. I am a Partner and Managing Director of AlixPartners, LLP (“AlixPartners”),<sup>2</sup> which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

3. I submit this supplemental declaration in the cases of the above-captioned debtors (collectively, the “Debtors”) to supplement the disclosures set forth in my original declaration dated December 21, 2022 [Docket No. 277] (the “Original Declaration”) and my first supplemental declaration dated January 17, 2023 [Docket No. 506].

4. Unless otherwise noted, references to AP below collectively refer to AlixPartners, AP Holdings and each of their respective subsidiaries. AlixPartners would like to disclose the following:

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<sup>1</sup> The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>.

<sup>2</sup> Capitalized terms used herein shall have meanings ascribed to them in the Original Declaration.

- As stated in the Original Declaration, AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
  - MUFG Bank, Ltd., a bank/lender/UCC lien party/administrative agent to the Debtors, and affiliated entities, are lenders to an AP investor or one of its affiliates.
  - Stanford Law School, Stanford School of Medicine, Stanford University and Stanford University Development are vendors and donation parties to the Debtors. A member of AP's board of directors is also a board member of Stanford University, Graduate School of Business.
  - USI and USI Insurance Services, LLC-CL are insurance providers and vendors to the Debtors. A member of AP's board of directors is also a board member of USI.
- Ali Budiardjo, Nugroho, Reksodiputro, an ordinary course professional to the Debtors, is a professional to former AP clients in matters unrelated to the Debtors.
- Anchorage, Anchorage Lending CA, LLC and Anchorage Lending, LLC, investment/acquisition parties and banks/lenders/UCC lien parties/administrative agents to the Debtors, and affiliated entities, are lienholders to a current AP client in matters unrelated to the Debtors.
- Ascot Insurance Company and Ascot Specialty Insurance Company, insurance providers to the Debtors, and affiliated entities, are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- AT&T, a utility provider to the Debtors, and affiliated entities, are related parties and joint venture entities to current and former AP clients in matters unrelated to the Debtors.
- Baker McKenzie is an ordinary course professional to the Debtors. A Partner at Baker McKenzie is related to an AP employee who is working on this bankruptcy matter.
- Bally Sports Sun, a vendor to the Debtors, and affiliated entities, are affiliates to a current AP client in matters unrelated to the Debtors.
- [Name on file], a customer to the Debtors, and affiliated entities ("[Name on file]"), are professionals to a current AP client in matters unrelated to the Debtors. [Name on file] is a former AP client in matters unrelated to the Debtors.
- Bank of Cyprus, a bank/lender/UCC lien party/administrative agent to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Beazley Syndicate, an insurance provider to the Debtors, and affiliated entities ("Beazley"), are adverse litigation parties to current AP clients in matters unrelated to the Debtors. Beazley is a former employer of a current AP employee.

- Bitmain Fund L.P., an investment/acquisition party to the Debtors, and affiliated entities, are professionals to a current AP client in matters unrelated to the Debtors.
- BlackRock Inc, an investment/acquisition party to the Debtors, and affiliated entities, are bondholders, adverse litigation parties, lenders, lessors, lienholders, limited partners, parent companies and shareholders to current and former AP clients in matters unrelated to the Debtors. BlackRock is a current and former AP client in matters unrelated to the Debtors.
- BlockFi Inc. and BlockFi Lending LLC, contract counterparties and significant creditors to the Debtors, are lenders to a current AP client in matters unrelated to the Debtors.
- [Name on file], a customer to the Debtors, and affiliated entities, are lenders to a current AP client in matters unrelated to the Debtors.
- Brett Harrison, a contract counterparty to the Debtors, is a former director to a current AP client in matters unrelated to the Debtors.
- Caesars Entertainment and Caesars Palace Las Vegas, contract counterparties to the Debtors, and affiliated entities (“Caesars”), are adverse litigation parties, affiliates, joint venture entities and shareholders to current AP clients in matters unrelated to the Debtors. Caesars is a current AP client in matters unrelated to the Debtors.
- Cantor Fitzgerald Technology Markets LLC, an interested party to the Debtors, and affiliated entities, are adverse litigation parties, litigation parties, lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Celsius Network LLC, a significant creditor to the Debtors, and affiliated entities, are lienholders to a current AP client in matters unrelated to the Debtors.
- Changpeng Zhao, a significant creditor to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Children's Healthcare of Atlanta Inc, a donation party to the Debtors, is a limited partner to a former AP client in matters unrelated to the Debtors.
- Clayton Utz, an ordinary course professional to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Debevoise and Plimpton, a UCC professional in this bankruptcy matter, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Debevoise and Plimpton is a current AP client in matters unrelated to the Debtors. Debevoise and Plimpton is a former employer of a current AP employee. Debevoise and Plimpton is a former legal services provider to AP.

- Department of Justice - Southern District of New York, a taxing authority / governmental / regulatory agency to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Docomo, a 363 sale party to the Debtors, and affiliated entities, are vendors to AP.
- Dotdash, a vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Duane Morris LLP, a vendor to the Debtors, is an opposing counsel to a current AP client in matters unrelated to the Debtors. Duane Morris is a current AP client in matters unrelated to the Debtors.
- ED&F Man Holdings Inc., a bank/lender/UCC lien party/administrative agent to the Debtors, and affiliated entities, are litigation parties and lenders to current AP clients in matters unrelated to the Debtors.
- Endurance Worldwide Insurance Ltd., an insurance provider to the Debtors, and affiliated entities, are professionals to a current AP client in matters unrelated to the Debtors.
- Evanston Insurance Company, an insurance provider to the Debtors, is an adverse litigation party and litigation party to current and former AP clients in matters unrelated to the Debtors.
- Eversheds Sutherland (US) LLP is an ad hoc committee member in this bankruptcy matter. An AP Partner and Managing Director who is not working on these chapter 11 cases is the spouse of an Eversheds attorney who is working on this matter.
- Executive Centre Security, The Executive Center, The Executive Centre, and The Executive Centre Singapore Pte. Ltd., landlords and vendors to the Debtors, and affiliated entities, are lessors to a current AP client in matters unrelated to the Debtors.
- Facebook/Meta and Meta Platforms, Inc., vendors to the Debtors, are former employers of current AP employees.
- First Republic Bank, a bank/lender/UCC lien party/administrative agent to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Flow Traders, a 363 sale party to the Debtors, and affiliated entities, are bondholders to current AP clients in matters unrelated to the Debtors.
- Flutterwave, a vendor to the Debtors, is a director-affiliated company to a current AP client in matters unrelated to the Debtors.
- Galaxy Digital and Galaxy Digital Holdings Limited Partnership (a/k/a Galaxy Digital Holdings Ltd.), interested parties and 363 sale parties to the Debtors, are lenders to a current AP client in matters unrelated to the Debtors.

- Genesis Global Capital, LLC, a bank/lender/UCC lien party/administrative agent to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- GoDaddy, a vendor to the Debtors, is a former employer of a current AP employee.
- Gotham Insurance Company, an insurance provider to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Harney Westwood and Riegels LP (“HW&R”), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. HW&R is a current AP client in matters unrelated to the Debtors. HW&R is a legal services provider to AP.
- Herbert Smith Freehills (“HSF”), a vendor to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. HSF is a current and former AP client in matters unrelated to the Debtors. HSF is a former employer of a current AP employee. HSF is a legal services provider to AP.
- Hiscox Syndicate, an insurance provider to the Debtors, and affiliated entities (“Hiscox”), are adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. Hiscox is an insurance provider to AP.
- Interactive Brokers, a bank/lender/UCC lien party/administrative agent to the Debtors, and affiliated entities, are litigation parties to a former AP client in matters unrelated to the Debtors.
- [Name on file], a customer to the Debtors, and affiliated entities (“[Name on file]”), are lenders and shareholders to current AP clients in matters unrelated to the Debtors. [Name on file] is a current AP client in matters unrelated to the Debtors.
- JC Flowers, a 363 sale party to the Debtors, is a litigation party to a former AP client in matters unrelated to the Debtors.
- Jefferies Financial Group Inc., a UCC professional in this bankruptcy matter, and affiliated entities (“Jefferies”), are bondholders, adverse litigation parties, litigation parties, lenders, lienholders, professionals, investors and shareholders to current and former AP clients in matters unrelated to the Debtors. Jefferies is a current and former AP client in matters unrelated to the Debtors. Jefferies is a former employer of current AP employees.
- Joele Frank is a contract counterparty to the Debtors. An AP employee who is not working on these chapter 11 cases is related to an employee at Joele Frank who is working on this bankruptcy matter.
- King & Spalding LLP, an ordinary course professional to the Debtors, is a current AP client in matters unrelated to the Debtors.

- Kramer Levin, an ordinary course professional to the Debtors, is a current AP client in matters unrelated to the Debtors.
- [Name on file], a customer to the Debtors, and affiliated entities, are associated companies to a former AP client in matters unrelated to the Debtors.
- Latham & Watkins LLP, a vendor and ordinary course professional to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Lenz & Staehelin, an ordinary course professional to the Debtors, is a current and former AP client in matters unrelated to the Debtors.
- Lexis Nexis, a vendor to the Debtors, is a former employer of a current AP employee.
- Line Holdings Limited and Line Secretaries Limited, Directors/Officers to the Debtors, are adverse litigation parties and director-affiliated companies to current and former AP clients in matters unrelated to the Debtors.
- Lloyd's America, Inc., an insurance provider to the Debtors, and affiliated entities ("Lloyd's"), are litigation parties to a former AP client in matters unrelated to the Debtors. Lloyd's is a current and former AP clients in matters unrelated to the Debtors.
- Lockton Insurance Brokers, LLC, a surety/letters of credit party to the Debtors, and affiliated entities, are parent companies and adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Lowenstein Sandler LLP, a vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Major League Baseball Clubs, Major League Baseball Properties, Inc., MLB Advanced Media, L.P., and The MLB Network, LLC, contract counterparties and vendors to the Debtors, and affiliated entities, are former AP clients in matters unrelated to the Debtors.
- Mazars Group, a vendor to the Debtors, and affiliated entities ("Mazars"), are professionals to current and former AP clients in matters unrelated to the Debtors. Mazars is a current AP client in matters unrelated to the Debtors. Mazars is a former employer of current AP employees. Mazars is a vendor to AP.
- McCarthy Tetrault, an ordinary course professional and vendor to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.
- Montgomery McCracken Walker & Rhoads LLP, a professional in this bankruptcy matter, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Moore Stephens CPA Limited, a vendor to the Debtors, and affiliated entities, are former AP clients in matters unrelated to the Debtors.

- Morgan & Morgan, a professional in this bankruptcy matter, is a professional and opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Morris, Nichols, Arsht & Tunnell LLP, counsel to the ad hoc committee of non-US customers of FTX.com, is a current AP client in matters unrelated to the Debtors.
- Morrison and Foerster LLP, a vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- MUFG Bank, Ltd., a bank/lender/UCC lien party/administrative agent to the Debtors, and affiliated entities (“MUFG”), are professionals to a former AP client in matters unrelated to the Debtors. MUFG is a current AP client in matters unrelated to the Debtors.
- Nasdaq, a 363 sale party to the Debtors, and affiliated entities, are adverse litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors. Nasdaq is a former AP client in matters unrelated to the Debtors.
- Norton Rose Fulbright LLP, an ordinary course professional to the Debtors, is a former employer of a current AP employee.
- NYDIG, a 363 sale party to the Debtors, and affiliated entities, are lienholders and lenders to a current AP client in matters unrelated to the Debtors.
- Oracle America, Inc., a notice of appearance party to the Debtors, and affiliated entities (“Oracle”), are professionals to current AP clients in matters unrelated to the Debtors. Oracle is a former employer of a current AP employee. Oracle is a vendor to AP.
- Orrick, Herrington & Sutcliffe LLP, a vendor to the Debtors, is a current and former AP client in matters unrelated to the Debtors.
- Paul Hastings LLP, a UCC professional in this bankruptcy matter, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. Paul Hastings is a current and former AP client in matters unrelated to the Debtors.
- Paxos Trust Company, LLC (“Paxos”), a contract counterparty to the Debtors, is a former employer of current AP employees. Paxos is a current AP client in matters unrelated to the Debtors.
- Perella Weinberg Partners, a professional in this bankruptcy matter, is a current and former AP client in matters unrelated to the Debtors.
- Perkins Coie LLP, a vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- PricewaterhouseCoopers LLP, a vendor to the Debtors, and affiliated entities, are current and former AP clients in matters unrelated to the Debtors.

- Quinn Emanuel Urquhart & Sullivan, LLP, a professional in this bankruptcy matter, is a current AP client in matters unrelated to the Debtors.
- Raine Group, an interested party to the Debtors, is a parent company to a current AP client in matters unrelated to the Debtors.
- Rakuten and Rakuten Bank, 363 sale parties and banks/lenders/UCC lien parties/administrative agents to the Debtors, are vendors to AP.
- Refinitiv and Refinitiv US, LLC, vendors to the Debtors, are professionals to a current AP client in matters unrelated to the Debtors.
- Regus Japan Holdings K.K. and Regus KK, landlords to the Debtors, and affiliated entities (“Regus”), are lessors, affiliates, associated companies and shareholders to current and former AP clients in matters unrelated to the Debtors. Regus is a former AP client in matters unrelated to the Debtors.
- Revolut Ltd, a vendor to the Debtors, is a former employer of a current AP employee.
- Richards, Layton & Finger, P.A. (“RLF”), counsel to joint provisional liquidators to Debtor affiliates, is counsel to current and former AP clients in matters unrelated to the Debtors. RLF is a former legal services provider to AP.
- Ripple Labs, Inc., a significant creditor to the Debtors, is a former AP client in matters unrelated to the Debtors.
- Robinhood and Robinhood Markets, Inc., 363 sale parties and interested parties to the Debtors, are litigation parties to current and former AP clients in matters unrelated to the Debtors.
- SCHF (GPE), LLC, an investment/acquisition party to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Sequoia Capital Fund, L.P., an investment/acquisition party to the Debtors, and affiliated entities, are litigation parties to current AP clients in matters unrelated to the Debtors.
- Sidley Austin LLP, a vendor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Silicon Valley Bank and SVB Financial Group, interested parties and banks/lenders/UCC lien parties/administrative agents to the Debtors, are professionals to a former AP client in matters unrelated to the Debtors.
- Silvergate Bank, a bank/lender/UCC lien party/administrative agent to the Debtors, is a parent company to a current AP client in matters unrelated to the Debtors.



- Skadden, Arps, Slate, Meagher & Flom LLP (“Skadden”), a vendor to the Debtors, is opposing counsel to a current AP client in matters unrelated to the Debtors. Skadden is a current AP client in matters unrelated to the Debtors. Skadden Arps is a former legal services provider to AP.
- Slaughter & May, an ordinary course professional to the Debtors, is a former employer of a current AP employee.
- Snap Inc, a vendor to the Debtors, is a former AP client in matters unrelated to the Debtors.
- Sompo International, a surety/letter of credit party to the Debtors, and affiliated entities, are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Spacewell Interiors, a vendor to the Debtors, is a vendor to AP.
- State of Wisconsin Investment Board, an interested party to the Debtors, is a lender, shareholder and limited partner to current and former AP clients in matters unrelated to the Debtors.
- StoneX, a 363 sale party to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- Sullivan & Cromwell LLP, a vendor to the Debtors and professional in this bankruptcy matter, is a current AP client in matters unrelated to the Debtors.
- Sumitomo Mitsui Banking Corporation (SMBC), a bank / lender / UCC lien party / administrative agent to the Debtors, and affiliated entities, are litigation parties to current AP clients in matters unrelated to the Debtors.
- The Federal Trade Commission, a vendor to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- The Hanover Insurance Group, an insurance provider to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- Thoma Bravo, a contract counterparty to the Debtors, is a litigation party to a current AP client in matters unrelated to the Debtors.
- [Name on file], a customer to the Debtors, and affiliated entities (“[Name on file]”), are shareholders to current and former AP clients in matters unrelated to the Debtors. [Name on file] is a former AP client in matters unrelated to the Debtors.
- TriNet, a vendor to the Debtors, is a related party to a current AP client in matters unrelated to the Debtors.
- Twitter, a vendor to the Debtors, is a litigation party to a former AP client in matters unrelated to the Debtors.

- UBS Financial Services Inc., a vendor to the Debtors, and affiliated entities (“UBS”), are lenders, lienholders, litigation parties and investors to current and former AP clients in matters unrelated to the Debtors. UBS is a former employer of current AP employees. UBS is a GSS client.
- United Fire Group, an insurance provider to the Debtors, and affiliated entities, are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- USI and USI Insurance Services, LLC-CL, insurance providers and vendors to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Venable LLP, an ad hoc committee member in this bankruptcy matter, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Venable is a current and former AP client in matters unrelated to the Debtors.
- Verizon Wireless, a utility provider to the Debtors, is a litigation party to a former AP client in matters unrelated to the Debtors.
- Walton Enterprises, an interested party to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Wasserman Media Group LLC and Wasserman Music LLC, vendors to the Debtors, are litigation parties to a current AP client in matters unrelated to the Debtors.
- Wedbush Financial Services, LLC, an interested party to the Debtors, and affiliated entities, are bondholders, adverse litigation parties, litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Wells Fargo, a bank/lender/UCC lien party/administrative agent to the Debtors, and affiliated entities, are lienholders to current and former AP clients in matters unrelated to the Debtors.
- WeWork Companies LLC, a landlord to the Debtors, and affiliated entities, are litigation parties to a former AP client in matters unrelated to the Debtors.
- Willkie Farr & Gallagher LLP, a vendor to the Debtors, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- Xpansiv, a 363 sale party to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Young Conaway Stargatt & Taylor, LLP (“Young Conaway”), a UCC professional in this bankruptcy matter, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Young Conaway is a former legal services provider to AP.

- Z Holdings, a 363 sale party to the Debtors, is a former AP client in matters unrelated to the Debtors.

5. AlixPartners does not believe that the supplemental disclosures above impact its disinterestedness. I continue to reserve the right to supplement AlixPartners' disclosures in the event that AlixPartners learns of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, AlixPartners will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: October 6, 2023  
New York, NY

AlixPartners, LLP

/s/ Matthew Evans

Matthew Evans  
Partner & Managing Director